

CHAPTER 84.

AN ACT TO PROVIDE FOR THE REDEMPTION OF LAND SOLD FOR TAXES.

Be it enacted by the Legislature of the State of Minnesota :

SECTION 1. That whenever the lands of any person heretofore have been, or hereafter shall be sold for taxes, and the owner of such lands, after such sale, and before the expiration of the period of redemption, heretofore has deceased, or hereafter shall decease, the executor or administrator of such owner, or any person interested in his estate as heir, devisee or creditor may redeem such lands from any such sale at any time within four (4) years from the date thereof. If such redemption be made by a creditor, the amount paid to effect such redemption, with interest thereon at the rate of seven (7) per cent. per annum, shall constitute a valid claim against the estate of the deceased.

Lands of deceased persons sold for taxes may be redeemed within four years from sale.

SEC. 2. If such redemption be made by an executor or administrator, he shall at the time of the making thereof produce his letters testamentary or of administration to the county auditor. If made, by any other person, he shall make and file with such auditor an affidavit stating under what right or claim such redemption is made.

SEC. 3. Upon any such redemption being made the county auditor shall make and deliver to the person making such redemption a certificate containing the name of the person redeeming, a statement of the claim or right upon which such redemption was made, the amount paid to redeem, a description of the lands redeemed, the date of the sale of such lands, and the year in which the taxes were levied for, which such sale was made, which certificate shall have the effect to annul any such sale, and such certificate may be recorded as other deeds of real estate, and with the like effect as evidence or otherwise.

SEC. 4. This act shall take effect and be in force from and after its passage.

When act to take effect.

Approved February 26, 1877.